

Article - Tax - General

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§13–840.

(a) If a person files with the Comptroller a claim for return of the seized motor fuel or conveyances used in its transportation, the Comptroller shall:

(1) provide an opportunity for a hearing; and

(2) if requested by the claimant, conduct the hearing within 5 working days after the claim is received.

(b) The Comptroller shall:

(1) make a final determination of whether the property should be forfeited within 2 working days after the date of the conclusion of the hearing; and

(2) mail a notice of the final determination on the date on which that determination is made.

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